

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

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| IN RE:<br><br>AQUILA, INC., d/b/a AQUILA<br>NETWORKS, f/k/a PEOPLES NATURAL<br>GAS COMPANY, DIVISION OF<br>UTILICORP UNITED INC. | DOCKET NO. 199 IAC 33.5<br>(INU-94-2) |
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**ORDER ACCEPTING MANUAL**

(Issued February 20, 2004)

On December 19, 2003, Aquila, Inc., d/b/a Aquila Networks, f/k/a Peoples Natural Gas Company, Division of UtiliCorp United Inc. (Aquila), filed an updated 2004 cost allocation manual to comply with the requirements of 199 IAC 33.5. This rule requires that Aquila file an updated manual annually or when a new nonutility business is added, an existing nonutility business is dropped, an affiliate relationship changes, operations affecting nonutility businesses change sufficiently to warrant a new allocation method, or accounting practices change. Two pages inadvertently omitted from the updated manual were filed on January 13, 2004.

The 2004 updated manual is in the same format as prior manuals and addresses the information required by 199 IAC 33.5(1)"a" through "j." The manual is updated to reflect name changes, eliminated services, and current department structure and allocation methods.

Interested parties have 60 days from the date of filing to object to the manual updates. No objections have been filed.

The updated manual only makes slight revisions to the prior manual. The Board finds the updated manual to be generally acceptable under the Board's rules and will not schedule an oral presentation pursuant to 199 IAC 33.5(2)"d."

**IT IS THEREFORE ORDERED:**

The cost allocation manual filed by Aquila, Inc., d/b/a Aquila Networks, f/k/a Peoples Natural Gas Company, Division of UtiliCorp United Inc., on December 19, 2003, and supplemented on January 13, 2004, is accepted.

**UTILITIES BOARD**

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/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper  
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 20<sup>th</sup> day of February, 2004.